BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)No.13334 of 2025
and
W.M.P.(MD)No.9571 & 9573 of 2025

M/s.Kannan Marbles Granites,
Represented by its Proprietor,
P.Ramakrishnan. ... Petitioner

-vs-

The Superintendent of GST And Central Excise,
Marthandan Range,
48/1-4, Shivraj Building,
1st Floor, Tower Junction,
Nagercoil 629 001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in order in Original No. GST/TNVL/SUPDT/MTM/233/2024 dated 19/8/2024 (DIN - 20240859 XO0000315154) for the assessment years from 2017-18 to 2021-22 under section 74 of CGST Act, 2017 and consequential Rectification rejection order dated 05/2/2025 in DIN-20250259XO000000FB4A passed under Section 161 of the CGST Act 2017 and to quash the both as illegal, arbitrary, wholly without jurisdiction, and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.N.Dilipkumar

ORDER

This writ petition is filed as against the assessment order passed by the respondent dated 19.08.2024, for the assessment years from 2017-2018 to 2021-2022.

2. The learned counsel appearing for the petitioner submits that the order of assessment for the years 2017-2018 to 2021-2022 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural justice. Therefore, the order impugned in this writ petition, is liable to be set aside.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 31.01.2024, followed by subsequent reminders and therefore, there is no need to interfere with the impugned order. He further submits that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (Appeal), Madurai, under Section 107 of the GST Act, 2017. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (Appeal), Madurai, under Section 107 of the GST Act, 2017, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to the period of limitation and dispose of the same in accordance with law, within a period of four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
sm

30.04.2025

VIVEK KUMAR SINGH, J.

sm

To:-

The Superintendent of GST And Central Excise,
Marthandan Range,
48/1-4, Shivraj Building,
1st Floor, Tower Junction,
Nagercoil 629 001.

W.P.(MD)No.13334 of 2025

30.04.2025